

CR-13 0361

NB:RAT  
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U.S. DISTRICT COURT E.D.N.Y.

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK JUL 25 2013 ★

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UNITED STATES OF AMERICA

I N F O R M A T I O N

- against -

MICHAEL RIZZI,

Cr. No. \_\_\_\_\_  
(T. 26, U.S.C., § 7202;  
T. 18, U.S.C., §§ 3551  
et seq.)

Defendant.

WEXLER, J.

WALL, M.J.

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THE UNITED STATES ATTORNEY CHARGES:

INTRODUCTION

At all times relevant to this Information, unless otherwise indicated:

1. The defendant MICHAEL RIZZI, who resided within the Eastern District of New York, owned and operated Michael Rizzi Corp., The Pine Grove Inn ("Pine Grove Inn"), a closely held corporation, located in Patchogue, New York, and employed workers. Pine Grove Inn was a restaurant that specialized in German cuisine and employed workers in the food services industry.

2. Pursuant to Title 26 of the United States Code, employers, including Pine Grove Inn, had a duty to collect, truthfully account for and pay over to the Internal Revenue Service ("IRS") Federal Insurance Contributions Act ("FICA") taxes, and to file an Employer's Quarterly Federal Tax Return,

Internal Revenue Service Form 941 ("Form 941"). FICA required the payment of taxes by employees and employers to fund various federal benefit programs, including Social Security and Medicare. As the owner and operator of Pine Grove Inn, the defendant MICHAEL RIZZI was required to collect, truthfully account for and pay over to the IRS FICA taxes that were due and owing.

3. Pine Grove Inn did not file Forms 941 for the third quarter of 2005 through the fourth quarter of 2007.

WILLFUL FAILURE TO COLLECT AND PAY OVER TAXES


4. The allegations contained in paragraphs one through three are realleged and incorporated as if set forth fully in this paragraph.

5. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendant MICHAEL RIZZI, being the owner of Pine Grove Inn, and thereby being required to collect, truthfully account for and pay over FICA taxes to the IRS, did knowingly and willfully fail to collect, truthfully account for and pay over to the IRS FICA taxes in the approximate amounts set forth below, knowing that such FICA taxes were due and owing:

COUNT	QUARTERLY FILING DUE DATE	TAX QUARTER	FICA TAX DUE
ONE	April 30, 2007	1 <sup>st</sup> Quarter 2007	\$5,045.15
TWO	July 31, 2007	2 <sup>nd</sup> Quarter 2007	\$5,045.18

COUNT	QUARTERLY FILING DUE DATE	TAX QUARTER	FICA TAX DUE
THREE	October 31, 2007	3 <sup>rd</sup> Quarter 2007	\$5,045.18
FOUR	January 31, 2008	4 <sup>th</sup> Quarter 2007	\$5,045.19

(Title 26, United States Code, Section 7202; Title 18,  
United States Code, Sections 3551 et seq.)

  
LORETTA E. LYNCH  
UNITED STATES ATTORNEY  
EASTERN DISTRICT OF NEW YORK